

## PUBLIC NOTICE

As directed by law, (§ 15-7-111, MCA) the Department of Revenue appraises all Class Four residential and commercial property for tax purposes. Each property must be reappraised at least every six years. A new reappraisal cycle began in January 2015 with January 1, 2014 being the base valuation date (lien date). Assessment notices for real property are expected to be mailed in June or July of 2015. All property owners should receive this assessment notice.

The Flathead County Tax Appeal Board will be in session from July 1 through December 31, 2015, for the business of hearing appeals of property valuations set by the Montana Department of Revenue. Any taxpayer who disagrees with the appraised value of his or her property may file an appeal with the Flathead County Tax Appeal Board on or before the first Monday in June or within 30 days of receipt of a Notice of Classification and Appraisal, or Notice to Change Valuation (property assessment notice), whichever is later. All taxpayers may appeal their property valuation once per appraisal cycle. Appeal forms are available from the Clerk & Records Office, 800 South Main – Room 114, Kalispell, MT 59901, or requested by calling Flathead County Tax Appeal Office at 758-5806, leave a message.

DATED this 11<sup>th</sup> day of May, 2015.

CLERK & RECORDER  
Flathead County, Montana

By: /s/ Debbie Pierson  
Debbie Pierson, Clerk & Recorder

Publish September 3, 2015.